

TOWNSHIP BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 266, Page 1

August 2004

ITEMS TO REMEMBER

Per Volume 265, May 2004 Township Bulletin and Uniform Compliance Guidelines, August 31 is the last date for the first publication of a township budget (10 days prior to the public hearing) (IC 6-1.1-17-3).

SEPTEMBER

- September 6: Legal Holiday - Labor Day (IC 1-1-9-1)
- September 7: Last date for second publication of Township Budgets (3 days before the public hearing). (IC 5-3-1-2)
- September 10: Last date for public hearing on proposed budget (at least 10 days prior to the adoption of the budget). Ten (10) or more taxpayers may object to a budget, tax rate, or tax levy by filing an objection petition with the proper officers of the political subdivision not more than seven (7) days after the hearing. (IC 6-1.1-17-5)
- September 19: Last date to file appeals for an excessive tax levy. (IC 6-1.1-18.5-12)
- September 20: Last date for meeting of Township Board to make appropriations for 2005 and to fix tax levies. (IC 6-1.1-17-5)
- September 22: Meeting of County Board of Tax Adjustment. (IC 6-1.1-29-4) Each County Board of Tax Adjustment, if applicable, shall hold its first meeting of each year on September 22nd or on the first business day after September 22nd if September 22nd is not a business day.
- September: All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1)
- NOTE: The Township Board should set the salaries of township officials and employees except assessing officials and employees, in conjunction with the preparation and completion of the township budget. (Use Township Form 17)

OCTOBER

- October 1: On or before this date all duties of the County Board of Tax Adjustment must be completed, except for a consolidated city and county, and in a county containing a second class city. (IC 6-1.1-17-9)
- October 11: Legal Holiday - Columbus Day (IC 1-1-9-1)
- October 15: Last day to make pension report and payment for third quarter by townships participating in PERF.

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**ITEMS TO REMEMBER
(Continued)**

- October 31: Last day to file quarterly report for third quarter to Internal Revenue Service.
- October: All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1)

NOVEMBER

- November 2: Legal Holiday - Election Day (IC 1-1-9-1)
- November 11: Legal Holiday – Veterans' Day (IC 1-1-9-1)
- November 25: Legal Holiday - Thanksgiving Day (IC 1-1-9-1)
- November 30: On or before June 1 and December 1 of each year (or more frequently if the County Legislative Body adopts an ordinance requiring additional certifications) the Trustee shall certify a list of the names and addresses of each person who has money due from the township to the County Treasurer. (IC 6-1.1-22-14)
- November: All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1)

PURCHASES OF COMPUTER HARDWARE AND SOFTWARE

The purchase of a computer system (hardware and software) is subject to the Public Purchases Law (IC 5-22-1-1 etc seq.) unless the following criteria apply:

A purchasing agent may make a special purchase of data processing contracts or license agreements for:

- (1) software programs; or
- (2) supplies or services when only one (1) source meets the using agency's reasonable requirements. IC 5-22-10-7

Other provisions within IC 5-22-10 may be applicable.

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PUBLIC PURCHASES

We often receive inquiries regarding how a township can purchase supplies utilizing a State contract.

IC 4-13-1-1 states in part, (c) ". . . the following entities may, with the consent of the commissioner of the department of administration, use the services of the department:... (4) A political subdivision, as defined in IC 36-1-2-13."

IC 5-22-10-15 states in part, (b) "A purchasing agent for a political subdivision may purchase supplies if the purchase is made from a person who has a contract with a state agency and the person's contract with the state requires the person to make the supplies or services available to political subdivisions, as provided in IC 4-13-1.6 or IC 5-22-17-9."

IC 5-22-17-9 states "A contract entered into by a state agency may require the contractor to offer to political subdivisions the services or supplies that are the subject of the contract under conditions specified in the contract." Please call the Department of Administration at 317-233-3901 for more information.

TOWNSHIP GOVERNMENT

The uniqueness of township government and various statutory provisions related thereto provide a necessity to reference "governing body" and "governmental unit(s)" as used in many instances in the TOWNSHIP BULLETIN AND UNIFORM COMPLIANCE GUIDELINES and the TOWNSHIP MANUAL AND UNIFORM COMPLIANCE GUIDELINES as a combination of the Trustee and Township Board. Furthermore, the State Board of Accounts has consistently advised all township officials to attempt to work in harmony in fulfilling provisions of the Indiana Code.

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STATE BOARD OF ACCOUNTS CALLED MEETING

Once again the State Board of Accounts anticipates (in accordance with IC 5-11-14-1) calling a meeting of all Township Trustees in conjunction with the Township Convention November 15th through November 17, 2004 in Indianapolis. Many items pertaining to our audits of townships will be discussed at our meeting on Wednesday, November 17, 2004. Please make plans to attend the meeting and the Township Convention.

Please note the day remains Wednesday. The Indiana Township Association has again requested we maintain the State Board of Accounts meeting date as Wednesday, November 17, 2004.

Also, please note the location change. The Indiana Township Association will again provide for arrangements of the meeting location at the Hyatt Hotel, downtown.

We have allowed individuals to pick up Annual Report packages for other townships at prior meetings. The packet also includes the revised pages for the Accounting and Uniform Compliance Guidelines Manual for Townships and the November 2004 Township Bulletin and Uniform Compliance Guidelines. However, several situations have arisen resulting in the townships for whom the packages were picked up not receiving the information. Therefore, a letter such as the following will be required for anyone to pick up your packet at the November 2004 meeting. All other packages will be mailed to the address we currently have on file for each township by the middle of December. The packet also includes a large envelope with the U S Bureau of the Census return address. **Please do not throw away.** Please mail the completed Annual Report in the envelope provided to the U S Bureau of the Census.

To: State Board of Accounts

From: _____ Township, _____ County

Re: 2005 Annual Report Package

Date: _____, 2004

Dear Sirs:

_____ has my permission to pick up the 2005 Annual Report package for me at the annual meeting for Township Trustees.

Township Trustee